



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 840
JEFFERSON CITY, MO 65105-0840
USE TAX RETURN

RETE

(573) 751-2836

TDD (800) 735-2966

Check box if Amended Return ☐ Or Additional Return ☐

FORM
53U-1
(REV. 06-2010)

MISSOURI TAX ACCOUNT NO.

FEIN

• DO NOT WRITE IN SHADED AREAS

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OWNER'S NAME

REPORTING PERIOD

BUSINESS NAME

ADDRESS CORRECTION

☐ MAILING ADDRESS ☐ REPORTING LOCATION

MAILING ADDRESS

PHONE NUMBER

BUSINESS PHONE NUMBER:

() - - - - -

Check here if
phone # changed
☐

CITY

STATE

ZIP

DUE DATE:

VENDOR'S USE TAX

	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
VENDOR'S TOTALS (ALL PAGES)					1.
If there are no Vendor's Sales or Consumer's Taxable Purchases for a specified location, enter zero (0) . If the location is left blank , this will be recognized as zero (0) Sales and/or Taxable Purchases.	SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (IF APPLICABLE)				2.
	VENDOR'S USE TAX DUE				3.

CONSUMER'S USE TAX

LOCATION	CODE	TAXABLE PURCHASES	RATE (%)	AMOUNT OF TAX
PAGE 1 CONSUMER'S TOTALS				4.
PAGES 2- CONSUMER'S TOTALS				5.
CONSUMER'S TOTALS (ALL PAGES)				6.

☐ I do not have cumulative taxable purchases totaling more than \$2,000 this calendar year and do not owe Consumer's Use Tax at this time.

TOTAL OF VENDOR'S GROSS RECEIPTS AND CONSUMER'S TAXABLE PURCHASES ..

	7.
Instructions are updated annually and are provided on our web site at www.dor.mo.gov/tax/business/sales/forms/	8.
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final use tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business	TOTAL USE TAX DUE =
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.	ADD: INTEREST FOR LATE PAYMENT (See Line 9 of Instructions) .. +
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.	ADD: ADDITIONS TO TAX (See Instructions) +
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.	SUBTRACT: APPROVED CREDIT -
I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.	PAY THIS AMOUNT =

SIGNATURE OF TAXPAYER OR AGENT

TITLE

TAX PERIOD (MMDDYYYY) THRU (MMDDYYYY)

DATE SIGNED

USE TAX RETURN

ACCOUNT NUMBER	REPORTING PERIOD
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OWNER'S NAME	BUSINESS NAME
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CONSUMER'S USE TAX – Enter total cost of tangible personal property used or consumed on which no tax was paid when purchased from out-of-state vendor.

LOCATION	CODE	TAXABLE PURCHASES	RATE (%)	AMOUNT OF TAX

PAGE TOTALS		
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VENDOR'S USE TAX

LOCATION	CODE	GROSS RECEIPTS OR SALES (CIRCLE ONE)	ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX

PAGE TOTALS				
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INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN

Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to the Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358; e-mailing salesuse@dor.mo.gov; phoning (573) 751-2836; or faxing (573) 751-7273. TDD (800) 735-2966

IMPORTANT: This return must be filed for the reporting period indicated even though you have no tax to report. **Return only the front page and any other pages on which you have reported information.** If you are filing an amended or an additional return, check the appropriate box. (Indicate the tax period for the return you are filing.) If typing your return information, please use a **minimum** of 10 point type.

REGISTRATION/MAILING ADDRESS INFORMATION: Please use the return that has your Missouri tax identification number and other preprinted registration information listed at the top of the return. Change any incorrect preprinted information. (**Ownership changes require the completion of a Form 2643, Missouri Tax Registration Application. You cannot use the previous owner's tax identification number.**) If your information is not preprinted, please enter it in the spaces provided. The address preprinted at the top of your return is your current mailing address of record. **CHANGES MADE HERE WILL ONLY AFFECT YOUR MAILING ADDRESS. CHANGES TO ACTUAL REPORTING LOCATIONS MUST BE MADE UNDER THE "VENDOR'S" OR "CONSUMER'S" LOCATION COLUMNS.**

To close a "reporting location", draw a line through the location and indicate the close date. New locations can be added in the blank lines following your preprinted "reporting location(s)." To open a "reporting location", enter the city (if inside a city's limits) and/or county of the new "reporting location". If you have questions regarding tax rates or registration changes, or need to obtain a Form 2643, Missouri Tax Registration Application, contact the Taxation Division, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5860, TDD (800) 735-2966.

VENDOR'S USE TAX LOCATIONS: Out-of-state vendors whose sales into Missouri are not subject to sales tax are subject to use tax. Report your sales to customers located in every city, county, or district that has enacted a local use tax on a separate location on your use tax returns. Report sales to customers that are not located within a city, county, or district that has enacted a local use tax on a "STATE ONLY" line on your return. Report item taxes, such as the qualifying food tax, on a second line for each location. Clearly write the word "food" on that second line.

CODE: Department of Revenue use only.

GROSS RECEIPTS: Enter gross receipts for each "reporting location" during this reporting period. Enter "0" if no sales were made to a location during this reporting period.

ADJUSTMENTS: Add any qualifying adjustments or subtract nontaxable receipts for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. Instructions are updated annually and provided on the department's web site at: www.dor.mo.gov/tax/business/sales/forms/.

TAXABLE SALES: Enter the amount of taxable sales for each business location.

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES.

RATE: The rate percentage is a combined state, conservation, parks/soils and local option use tax rate for this "reporting location". **TAX RATES FOR CITY "REPORTING LOCATIONS" INCLUDE ANY APPLICABLE COUNTY LOCAL OPTION USE TAX.** Vendors are responsible for collecting the correct local tax (where applicable) based on where the Missouri purchaser stores, uses or consumes the tangible personal property.

AMOUNT OF TAX: Multiply your taxable sales by the combined use tax rate percent for each "reporting location" and enter amount of tax.

Line 1 — VENDOR'S TOTALS (All pages): Enter total vendor's use tax due from all pages.

Line 2 — TIMELY PAYMENT ALLOWANCE: (Vendor's use tax only) If you file your return and payment on or before the due date, enter 2% of the amount shown on Line 1. If not paid by the due date, or if Line 1 is not greater than zero, enter "0" or leave blank. **NO DEDUCTION IS ALLOWED FOR CONSUMER'S USE TAX.**

Line 3 — VENDOR'S USE TAX DUE: Enter vendor's use tax due. (Line 1 minus Line 2).

CONSUMER'S USE TAX: You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. The consumer's use tax locations listed on your return are the specific locations registered for your account. If you have other locations where you store, use or consume items subject to consumer's use tax, please see the instructions above for adding "reporting locations". **NOTE: A timely payment allowance is not allowed when paying consumer's use tax.** If you do not have \$2,000 in cumulative taxable purchases this calendar year, mark the box located under "Consumer's Totals (All pages)."

A TIMELY PAYMENT ALLOWANCE IS NOT ALLOWED WHEN REPORTING CONSUMER'S USE TAX.

FOOD PURCHASES: If you purchased qualifying food items subject to consumer's use tax, the purchases are subject to consumer's use tax at the reduced rate. The rate of tax to be used when calculating the tax due on food items is your current use tax rate minus three percent (3%). You may report these purchases by adding a line directly under the last location listed on your consumer's use tax return.

CODE: Department of Revenue use only.

TAXABLE PURCHASES: Enter the taxable purchases for each "reporting location" during this reporting period. Enter "0" if no taxable purchases were made at a location during this reporting period.

RATE: The tax rate percentage indicated in this column is the combined state, conservation, parks/soils and local option use tax rate for this reporting period. **TAX RATES FOR CITY "REPORTING LOCATIONS" INCLUDE ANY APPLICABLE COUNTY LOCAL OPTION USE TAX.**

AMOUNT OF TAX: Multiply your taxable purchases by the combined use tax rate percent.

Line 4 — CONSUMER'S TOTALS (Page 1): Enter total consumer's use tax due for Page 1.

Line 5 — CONSUMER'S TOTALS (Additional pages): Enter total consumer's use tax for additional pages (if applicable).

Line 6 — CONSUMER'S USE TAX DUE: Enter the total amount of consumer's use tax due for all pages (Line 4 "plus" Line 5) on Line 6.

Line 7 — VENDOR'S GROSS RECEIPTS/CONSUMER'S TAXABLE PURCHASES: Enter the total of all Vendor's Gross Receipts "plus" all Consumer's Taxable Purchases.

Line 8 — TOTAL USE TAX DUE: Enter total use tax due (Line 3 "plus" Line 6).

Line 9 — INTEREST FOR LATE PAYMENT: If tax is not paid by the due date, (A) multiply Line 8 by the daily interest rate*. Then (B) multiply this amount by number of days late. See example below.

Note: Number of days late is counted from the due date to the postmark date. For example, if the due date is March 20, and the postmark date is April 9, the payment is 20 days late. The example below is based on an annual interest rate of 5% and a daily rate of .0001370.

Example: Line 8 is \$480

(A) $\$480 \times .0001370 = .06576$

(B) $.06576 \times 20 \text{ days late} = 1.32$

\$1.32 is the interest for late payment

*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: <http://dor.mo.gov/tax/intrates.htm>.

Line 10 — ADDITIONS TO TAX: For *failure to pay* use tax on or before the due date, 5% of Line 8. For *failure to file* a use tax return on or before the date, 5% of Line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

Note: If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21–April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10

Line 8 is \$480

$\$480 \times 5\% = \24

\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21

Line 8 is \$480

$\$480 \times 10\% = \48

\$48 is the additions to tax

Line 11 — APPROVED CREDIT: Enter on Line 11, any approved use tax credit for which the Director of Revenue issued you an approved credit.

Line 12 — PAY THIS AMOUNT: Enter total amount due (Line 8 "plus" Line 9 "plus" Line 10 "minus" Line 11). Send a check for the total amount. Make check payable to Missouri Use Tax (U.S. Funds Only). Do not send cash or stamps.

If you report a portion of your use tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a transaction until after a rate change occurs, you will need to report this transaction differently from your other transactions.

This type of transaction is considered a "time sale". To report "time sales": 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made. 2) Write "Time Sales" on the face of the return. (If "time sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.) 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

Taxpayer Assistance Numbers			
Jefferson City — (573) 751-7191	Cape Girardeau — (573) 290-5850	St. Louis — (314) 877-0177	Joplin — (417) 629-3070
Kansas City — (816) 889-2944	Springfield — (417) 895-6474	St. Joseph — (816) 387-2230	For taxability/exemption questions, contact: — salesuse@dor.mo.gov
Toll Free Number for Forms (800) 877-6881	Fax-on-Demand (Forms by Fax) (573) 751-4800	Internet www.dor.mo.gov/tax	For changes to your business account, contact: — businessregister@dor.mo.gov
Individuals with speech/hearing impairments may call TDD (800) 735-2966.			